



## Department Head Report

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**Prepared By:** Amy Heinrich: Finance & HR Director, Treasurer

**Date Prepared:** October 14, 2022

**Date Presented:** October 19, 2022

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### Financial Performance

Through September 2022, General Fund revenue excluding recovery is \$89K below our year-to-date (YTD) budget expectations & \$208K above prior YTD revenue. This less than 2% under YTD budget & driven by many factors.

- Through September, General Fund Earned Income Tax is below last year by \$62K or 2% and below YTD budget by \$152K or 5.5%. This is an improvement from August. Given that August typically has the third highest rates of EIT collections during the year, some of these payments may have been late August payments posted in September.
- Through September, Real Estate Taxes are \$173K or 10% higher than last year driven by the tax increase and timing. They are in line with budget expectations.
- Real Estate Transfer tax is exceeding both prior year-to-date and budget year-to-date by \$10K and \$19.5K, respectively.
- The Local Service Tax was new in 2021, so there was a lag in collections. It appears collections are going well and likely catching up as receipts are exceeding last year and budget expectations.
- Other revenue is now \$2.6K below our year-to-date budget and is basically running as expected. These sources are highly variable on timing.
- Recovery is not a budgeted item but includes \$735K from a settlement.

Expenses are running \$69K or 1.6% over the year-to-date budget. Excluding the fraud recovery efforts, all other expenses are \$59K under year-to-date budget. Administration legal expenses are far exceeding budget due to the cost of the personnel review. Police overtime is also far exceeding budget. This is largely driven by filling all open shifts to ensure there are always two patrol officers on duty. In an effort to reduce overtime, we are beginning to leave weekday day shifts open and depending on back-up from the Detective, School Resource Officer and Chief. Reimbursable overtime is also running high, but we are reimbursed for this expense. These overages are offset by open staff positions and timing of maintenance and contractor expenses.

### Other Department Efforts

- **Budget:** The budget will be presented & discussed during other portions of this meeting. The entire budget was presented at the last Board of Supervisors meeting. During this meeting, we plan to recap, make any final decisions, & approve to advertise. We expect to have the final budget approved at the November 16<sup>th</sup> meeting.
- **Union negotiations:** Negotiations for our Police collective bargaining agreement are ongoing.
- **Hiring & transition of projects:** We welcomed Ted Otteni as our new Public Works Director. Ted is a licensed Professional Engineer and comes to us from West Whiteland Township where he served as Director of Public Works and engineer. He has both public and private sector experience which will be valuable to our Township and the Public Works Department. Personally, I am very happy to welcome Ted to the team as I enjoyed working with him during my time at West Whiteland and have upmost respect for his abilities and contributions. He will also provide a lot of relief for many of the extra projects that I have been involved with.
  - Ted arrived just in time to handle to execution of the waterproofing and mold remediation project in the basement, which holds our public meeting room. We still have to do the finish work to put the basement back together, which will mean we still have to meet offsite for the foreseeable future.
  - The Spar Hill project is moving forward with detailed specifications for the demolition work. The stabilization specifications will follow.
  - Ted is also getting involved with the Ashford sewer project. We have analyzed the history and expenses to date. Ted is well-suited to finalize the maintenance and capital plans going forward. We still expect to give a public update by the end of the year.



All w/o Escrow

**Kennett Township**  
**Balance Sheet by Fund**  
 As of October 14, 2022

	All Funds								
	General Fund	Capital Fund	Special Grant Revenue Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Assets</b>									
Current Assets	7,008,496	302,538	892,247	339,117	2,616,535	9,097	127,188	467,495	11,762,714
Interfund Due from									
Due from General Fund	0	0	0	0	783,457	0	0	543,986	1,327,443
Due from Open Space Fund	(118)	0	0	0	0	0	0	0	(118)
Due from Sewer Fund	10,494	0	0	0	0	0	0	0	10,494
Due from Escrow Fund	(43,821)	0	0	0	0	0	0	0	(43,821)
Total Interfund Due from	(33,445)	0	0	0	783,457	0	0	543,986	1,293,998
<b>Total Assets</b>	<b>6,975,051</b>	<b>302,538</b>	<b>892,247</b>	<b>339,117</b>	<b>3,399,992</b>	<b>9,097</b>	<b>127,188</b>	<b>1,011,481</b>	<b>13,056,712</b>
<b>Liabilities and Net Assets</b>									
Liabilities									
Short-term Liabilities	76,333	0	0	0	0	0	0	1,083	77,416
Long Term Liabilities	0	0	0	0	4,545,000	0	0	0	4,545,000
Interfund Due to									
Due to General Fund	0	0	0	0	(118)	0	0	10,494	10,377
Due To Open Space Fund	783,457	0	0	0	0	0	0	0	783,456
Due to Sewer Fund	543,986	0	0	0	0	0	0	0	543,986
Total Interfund Due to	1,327,443	0	0	0	(118)	0	0	10,494	1,337,819
Total Liabilities	1,403,776	0	0	0	4,544,882	0	0	11,577	5,960,235
Net Assets									
Net Assets									
Fund Balance	3,943,484	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,361,488
Total Net Assets	3,943,484	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,361,488
Change In Net Assets									
Operating Revenue	7,028,465	865,122	437,477	323,699	799,262	158,734	49,569	1,260,788	10,923,116
Expenditures	5,400,674	1,146,517	0	0	1,603,084	156,467	0	881,385	9,188,127
Change In Net Assets	1,627,791	(281,395)	437,477	323,699	(803,822)	2,267	49,569	379,403	1,734,989
Total Net Assets	5,571,275	302,538	892,247	339,117	(1,144,890)	9,097	127,188	999,904	7,096,477
<b>Total Liabilities and Net Assets</b>	<b>6,975,051</b>	<b>302,538</b>	<b>892,247</b>	<b>339,117</b>	<b>3,399,992</b>	<b>9,097</b>	<b>127,188</b>	<b>1,011,481</b>	<b>13,056,712</b>



All w/o Escrow

Kennett Township  
**Statement of Revenues and Expenditures**  
 All Funds Except Escrow  
 As of October 14, 2022

	All Funds								
	General Fund	Capital Fund	Special Revenue Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Net income</b>									
Revenue									
Taxes	5,069,041	0	0	0	793,840	158,731	0	0	6,021,612
Fees, Fines, Grants, Interest	1,224,207	15	437,477	323,699	668,572	3	49,570	1,260,788	3,964,330
Fraud Recovery	735,217	0	0	0	0	0	0	0	735,218
Transfers in from other Funds									
Transfer from General Fund	0	865,107	0	0	0	0	0	0	865,106
Total Transfers in from other Funds	0	865,107	0	0	0	0	0	0	865,106
Total Revenue	7,028,465	865,122	437,477	323,699	1,462,412	158,734	49,570	1,260,788	11,586,266
Expense									
Salaries & Benefits	2,505,184	0	0	0	0	0	0	87,640	2,592,824
Maintenance & Operations	531,228	182,603	0	0	0	156,467	0	709,894	1,580,192
Contracted/ Professional Services	545,116	370,163	0	0	47,064	0	0	59,244	1,021,586
Community & Economic Development	204,960	0	0	0	1,525,569	0	0	0	1,730,530
Debt Service									
Debt - Interest	0	0	0	0	30,451	0	0	0	30,451
Total Debt Service	0	0	0	0	30,451	0	0	0	30,451
Fire & Ambulance	620,326	0	0	0	0	0	0	0	620,326
Capital Expense	0	593,751	0	0	0	0	0	24,607	618,358
Fraud Investigation	128,754	0	0	0	0	0	0	0	128,754
Total Expense	4,535,568	1,146,517	0	0	1,603,084	156,467	0	881,385	8,323,021
Transfers to Other Funds									

\*Does not include Escrow Fund



All w/o Escrow

Kennett Township  
**Statement of Revenues and Expenditures**  
 All Funds Except Escrow  
 As of October 14, 2022

	All Funds								
	General Fund	Capital Fund	Special Grant Revenue Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022	01/01/2022 Through 09/30/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Transfers to other Funds									
Trns to Capital (Misc)	91,958	0	0	0	0	0	0	0	91,958
Trns to Capital (Rt82/1/Ccroft)	372,408	0	0	0	0	0	0	0	372,408
Trns to Capital (Greenway)	288,369	0	0	0	0	0	0	0	288,369
Trns to Capital (Other Road Resurfacing)	112,371	0	0	0	0	0	0	0	112,371
<b>Total Transfers to other Funds</b>	<b>865,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>865,106</b>
<b>Total Transfers to Other Funds</b>	<b>865,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>865,106</b>
<b>Total Net income</b>	<b>1,627,791</b>	<b>(281,395)</b>	<b>437,477</b>	<b>323,699</b>	<b>(140,672)</b>	<b>2,267</b>	<b>49,570</b>	<b>379,403</b>	<b>2,398,139</b>

\*Does not include Escrow Fund  
 Created on: 10/14/2022



**General Fund**  
**Revenue & Expense Year-to-Date vs Prior Year**  
 As of October 14, 2022

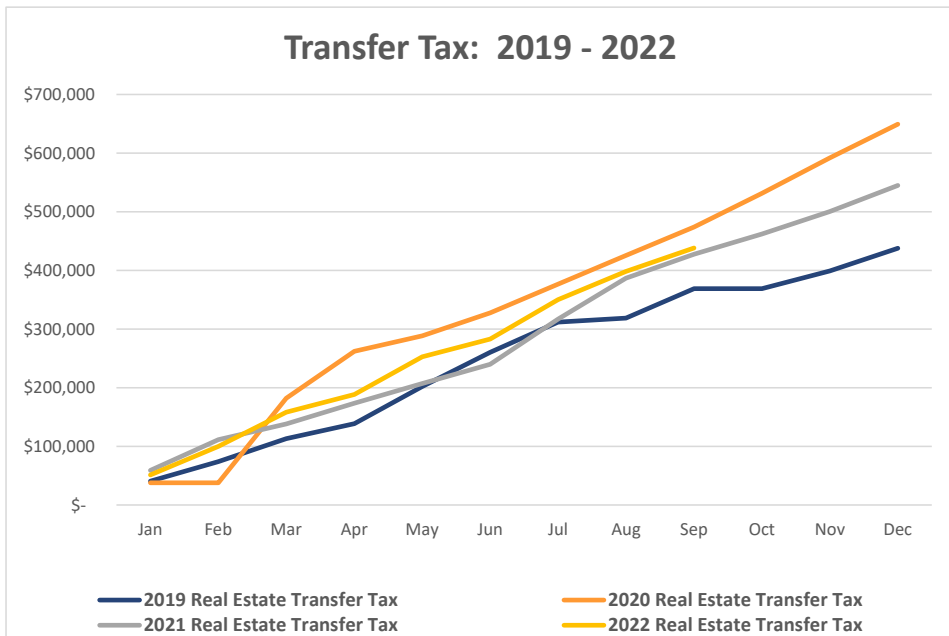
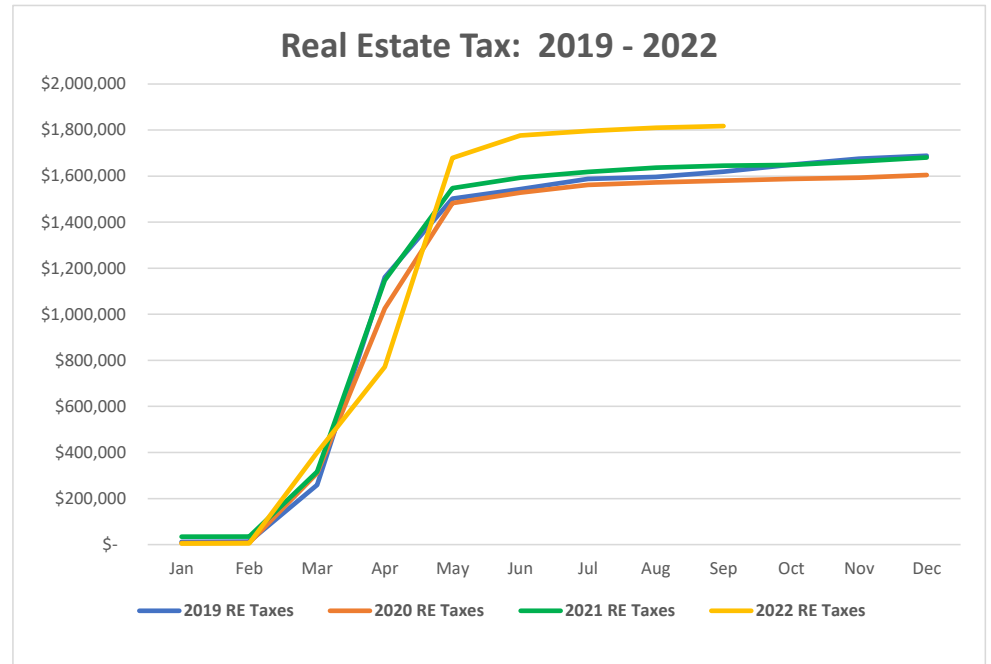
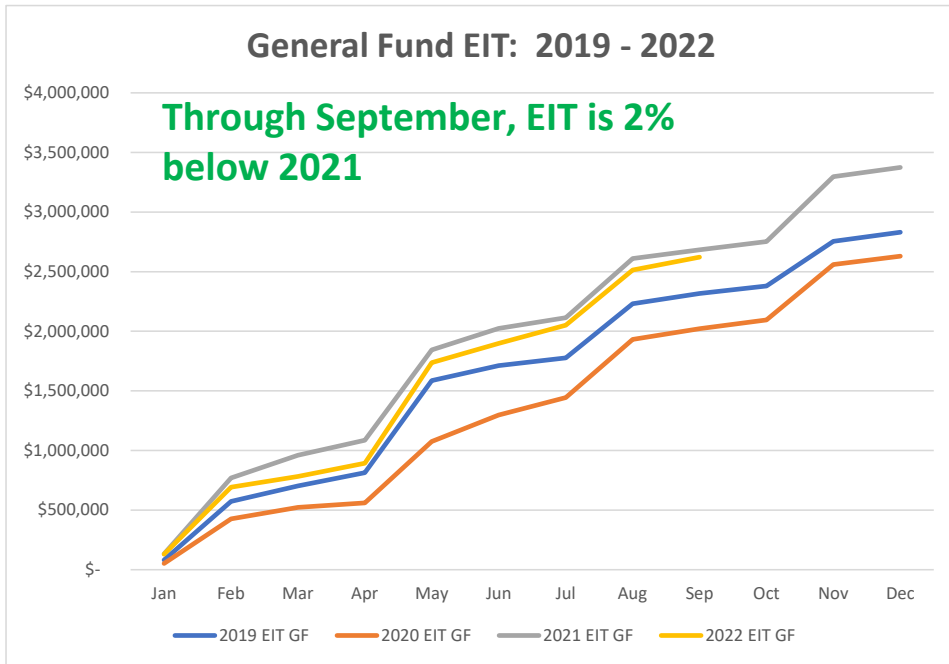
	Year To Date 09/30/2022	Year To Date 09/30/2022	Variance	Prior YTD 09/30/2021	Variance
	YTD Actual	YTD Budget	YTD Act vs Budget	Prior YTD	YTD Act vs Prior YTD
<b>Net income</b>					
Revenue					
Taxes					
40111 - RE Taxes - General Millage	1,812,354	1,828,092	(15,738)	154,308	1,658,046.00
40112 - RE Taxes - EMS Millage	5,018	0	5,018	1,490,524	(1,485,507.00)
40120 - RE Taxes - Prior Year's	36,354	29,050	7,304	43,161	(6,806.00)
41011 - Real Estate Transfer Tax	438,220	418,700	19,520	427,766	10,454.00
41021 - Earned Income Tax	2,621,829	2,773,600	(151,771)	2,684,113	(62,284.00)
41050 - Local Service Tax	155,266	108,750	46,516	60,675	94,592.00
<b>Total Taxes</b>	<b>5,069,041</b>	<b>5,158,192</b>	<b>(89,151)</b>	<b>4,860,547</b>	<b>208,495.00</b>
Fees, Fines, Grants, Interest					
42180 - Cable Franchise Fee	135,666	126,000	9,666	133,576	2,089.00
42250 - Road Opening Permits	380	850	(470)	865	(485.00)
43149 - Fine & Penalties	16,939	29,050	(12,111)	26,967	(10,028.00)
44151 - Interest Income	4,254	750	3,504	9,940	(5,685.00)
44152 - Unrealized Gain/Loss	(3,056)	0	(3,056)	(13,134)	10,076.00
45415 - Recycling Grant	0	22,000	(22,000)	22,119	(22,118.00)
45416 - Household Hazardous Waste Grant	1,230	0	1,230	0	1,230.00
45417 - State Grants	664,813	644,770	20,043	791,097	(126,284.00)
45601 - Public Utility Revenue	6,688	0	6,688	0	6,689.00
45604 - Liquor Licenses	1,600	400	1,200	800	800.00
45605 - State Pension Aid	0	130,000	(130,000)	295,301	(295,301.00)
45607 - Foreign Fire Insurance Act	81,266	62,000	19,266	64,166	17,098.00
45704 - Private Grant	0	0	0	2,841	(2,841.00)
46132 - Engineering & Legal Reimb. (Rev)	0	10,000	(10,000)	0	0.00
46134 - Zoning Hearing Fees	4,200	5,800	(1,600)	6,600	(2,400.00)
46148 - Misc Income	2,559	0	2,559	367	2,194.00
46159 - Sale of Copies, Supplies	1,810	1,400	410	1,724	86.00
46218 - Overtime Reimbursement	54,470	9,000	45,470	4,828	49,642.00
46240 - Building & Zoning Fees	171,284	278,400	(107,116)	396,384	(225,101.00)
46242 - Rental Registration Fees	6,000	1,000	5,000	1,600	4,400.00
46246 - UCC Fees - Act 45	818	800	18	868	(50.00)
46298 - Misc Zoning & Building Fees	800	1,951	(1,150)	2,050	(1,250.00)
46299 - Misc Police Income	5,060	0	5,060	0	5,060.00
46399 - Misc Public Works Income	5,111	4,424	687	4,944	167.00
46560 - Health Insurance Reimbursement	39,287	45,547	(6,261)	42,421	(3,134.00)
46561 - Worker's Comp. Insur. Reimb.	0	23,613	(23,613)	19,258	(19,258.00)
48311 - Street Light Fees	6,541	3,600	2,941	3,270	3,271.00
49110 - Proceeds from Sale of Fixed Asset	12,050	5,000	7,050	7,700	4,350.00
49199 - Insurance Reimbursement	4,437	0	4,437	64,085	(59,649.00)
<b>Total Fees, Fines, Grants, Interest</b>	<b>1,224,207</b>	<b>1,406,355</b>	<b>(182,148)</b>	<b>1,890,637</b>	<b>(666,432.00)</b>
Fraud Recovery					
43200 - Forfeits/Recovery	735,217	0	735,217	0	735,218.00
<b>Total Fraud Recovery</b>	<b>735,217</b>	<b>0</b>	<b>735,217</b>	<b>0</b>	<b>735,218.00</b>
<b>Total Revenue</b>	<b>7,028,465</b>	<b>6,564,547</b>	<b>463,918</b>	<b>6,751,184</b>	<b>277,281.00</b>
Expense					
Salaries & Benefits	2,505,184	2,552,456	(47,271)	2,270,246	234,937.00
Maintenance & Operations	531,228	629,232	(98,004)	489,022	42,207.00



**General Fund**  
**Revenue & Expense Year-to-Date vs Prior Year**  
 As of October 14, 2022

	Year To Date 09/30/2022	Year To Date 09/30/2022	Variance	Prior YTD 09/30/2021	Variance
	YTD Actual	YTD Budget	YTD Act vs Budget	Prior YTD	YTD Act vs Prior YTD
Contracted/ Professional Services	545,116	389,719	155,396	560,705	(15,590.00)
Community & Economic Development	204,960	205,159	(198)	221,816	(16,855.00)
Fire & Ambulance	620,326	684,607	(64,281)	448,976	171,350.00
Capital Expense	0	5,000	(5,000)	53,112	(53,112.00)
Fraud Investigation	128,754	0	128,754	99,812	28,941.00
<b>Total Expense</b>	<b>4,535,568</b>	<b>4,466,173</b>	<b>69,396</b>	<b>4,143,689</b>	<b>391,878.00</b>
Transfers to Other Funds					
Transfers to other Funds					
57000 - Trns to Capital (Misc)	91,958	0	91,958	10,476	81,483.00
57010 - Trns to Capital (Rt82/1/Ccroft)	372,408	374,468	(2,060)	0	372,408.00
57020 - Trns to Capital (Greenway)	288,369	262,641	25,728	0	288,369.00
57050 - Trns to Capital (Paving)	0	154,000	(154,000)	0	0.00
57051 - Trns to Capital (Other Road Resurfacing)	112,371	142,000	(29,629)	0	112,371.00
57060 - Trns to Capital (Drainage)	0	0	0	22,105	(22,105.00)
<b>Total Transfers to other Funds</b>	<b>865,106</b>	<b>933,109</b>	<b>(68,003)</b>	<b>32,581</b>	<b>832,526.00</b>
<b>Total Transfers to Other Funds</b>	<b>865,106</b>	<b>933,109</b>	<b>(68,003)</b>	<b>32,581</b>	<b>832,526.00</b>
<b>Total Net income</b>	<b>1,627,791</b>	<b>1,165,265</b>	<b>462,526</b>	<b>2,574,914</b>	<b>(947,123.00)</b>

## Tax Revenue Trends



**2022 General Fund EIT Revenue is 2% below 2021 but Open Space EIT is 6.5% up.**

- This indicates that EIT generated by township residents is actually higher than in 2021, but those who work in the township but live elsewhere is down.

**Real Estate Tax is 10% higher through September, given the ~9% tax increase and likely timing for the remainder.**

**Real Estate Transfer tax is 2% higher than the same time in 2021. This may be more a result of higher property prices due to market conditions than an actual increase of sales.**

Note: RE Taxes shown above are all Real Estate Taxes for General Fund. 2019-2022 include both General & EMS line items. In 2022, these were combined on the bill to just one general category.



400--Board of Supervisors

**General Fund**  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022		Year Ending 12/31/2022	YTD Act vs FY Budget	Prior Year To Date 09/30/2021
	YTD Actual	YTD Budget	Full Year Budget		Prior YTD
<b>Expenses - All</b>					
51000 - Salaries	5,625	5,625	7,500	(1,875)	5,625
<b>Total Expenses - All</b>	<b>5,625</b>	<b>5,625</b>	<b>7,500</b>	<b>(1,875)</b>	<b>5,625</b>





401--Administration

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
51000 - Salaries	173,328	168,703	4,625	224,937	(51,609)	153,814	19,515.00
51800 - Salaries, Overtime	886	4,745	(3,859)	6,327	(5,441)	2,155	(1,270.00)
52100 - Office, meeting & cleaning supplies, furnit.	0	0	0	0	267	4,404	(4,403.00)
53140 - Legal Services	284,250	49,600	234,650	62,000	232,514	47,299	236,950.00
53420 - Printing & Advertising	5,174	5,820	(646)	6,000	(211)	3,229	1,944.00
53900 - Bank Service Charges/Fees	0	0	0	0	0	5,144	(5,143.00)
54200 - Dues & Subscriptions	6,266	5,980	286	6,500	81	5,597	669.00
54500 - Contracted Services	4,488	1,200	3,288	1,500	2,988	8,319	(3,831.00)
54600 - Training & Conferences	8,350	7,560	790	12,000	(2,505)	395	7,955.00
59999 - Miscellaneous Expenses	3,041	6,000	(2,959)	8,000	(4,889)	2,392	649.00
<b>Total Expenses - All</b>	<b>485,783</b>	<b>249,608</b>	<b>236,175</b>	<b>327,264</b>	<b>171,195</b>	<b>232,748</b>	<b>253,035.00</b>



402--Finance/HR

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
51000 - Salaries	274,771	278,230	(3,458)	370,973	(96,202)	222,295	52,476.00
51800 - Salaries, Overtime	1,057	3,724	(2,667)	4,966	(3,908)	1,063	(5.00)
53110 - Auditing Services	7,000	27,000	(20,000)	30,000	(23,000)	12,500	(5,500.00)
53900 - Bank Service Charges/Fees	10,899	7,425	3,473	9,900	998	1,599	9,299.00
<b>Total Expenses - All</b>	<b>293,727</b>	<b>316,379</b>	<b>(22,652)</b>	<b>415,839</b>	<b>(122,112)</b>	<b>237,457</b>	<b>56,270.00</b>



406--Twp Building

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
52100 - Office, meeting & cleaning supplies, furnit.	7,935	6,000	1,935	8,000	355	503	7,431.00
52130 - IT Supplies & Equipment	0	0	0	0	29	0	0.00
52500 - Maintenance Supplies	0	1,683	(1,683)	1,700	(1,700)	1,080	(1,079.00)
53600 - Utilities	27,911	33,600	(5,689)	42,000	(11,653)	28,709	(798.00)
53601 - Utilities (The Pines)	4,630	7,614	(2,984)	8,100	(3,344)	4,597	33.00
53700 - Repair & Maintenance Services	4,987	15,960	(10,973)	14,000	(8,863)	2,724	2,262.00
53704 - Repair & Maintenance (Pines/Fussel)	6,838	6,000	838	6,000	838	5,467	1,372.00
54500 - Contracted Services	22,182	32,370	(10,188)	41,500	(17,697)	20,887	1,295.00
59999 - Miscellaneous Expenses	272	40	232	500	(228)	127	145.00
<b>Total Expenses - All</b>	<b>74,755</b>	<b>103,267</b>	<b>(28,512)</b>	<b>121,800</b>	<b>(42,263)</b>	<b>64,094</b>	<b>10,661.00</b>



407--IT Services

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
52130 - IT Supplies & Equipment	5,722	2,250	3,472	2,250	5,206	148	5,574.00
54520 - IT Services	41,490	32,736	8,754	49,600	(1,577)	23,080	18,410.00
54521 - IT Systems - Finance/Accounting	22,078	22,213	(135)	22,900	(822)	25,231	(3,154.00)
<b>Total Expenses - All</b>	<b>69,290</b>	<b>57,199</b>	<b>12,091</b>	<b>74,750</b>	<b>2,807</b>	<b>48,459</b>	<b>20,830.00</b>



408--Engineering Services

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
53130 - Engineering Services	19,622	36,270	(16,648)	39,000	(15,596)	23,507	(3,885.00)
53131 - Engineering Services - MS4	1,885	35,530	(33,645)	192,610	(190,724)	5,595	(3,710.00)
53132 - Engineering Serv -Grant Writing	0	0	0	0	0	17,510	(17,510.00)
53133 - Engineering Serv -Traffic	0	0	0	0	0	18,645	(18,644.00)
53134 - Planning Serv & Landscape Arch	2,942	0	2,942	8,100	(4,959)	0	2,941.00
53170 - Trail Consultant	12,398	0	12,398	0	15,979	236,193	(223,794.00)
59999 - Miscellaneous Expenses	8,100	0	8,100	0	8,100	0	8,100.00
<b>Total Expenses - All</b>	<b>44,947</b>	<b>71,800</b>	<b>(26,853)</b>	<b>239,710</b>	<b>(187,200)</b>	<b>301,450</b>	<b>(256,502.00)</b>



410--Police

**General Fund**  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
51000 - Salaries	777,355	832,040	(54,685)	1,105,842	(328,487)	740,982	36,373.00
51720 - Salaries, Holiday	93,742	57,482	36,260	107,780	(14,038)	0	93,742.00
51800 - Salaries, Overtime	107,046	34,607	72,438	48,154	58,892	55,159	51,887.00
51830 - Salaries, Overtime Reimbursable	51,448	7,550	43,899	15,000	36,448	3,869	47,579.00
51831 - Salaries, STD (Reimbursable)	0	0	0	0	0	37,679	(37,679.00)
51910 - Uniform Maintenance	936	0	936	3,750	(2,814)	0	936.00
51920 - Social Security & Medicare	82,803	71,662	11,141	95,549	(12,746)	54,639	28,164.00
51940 - Unemployment Taxes	6,701	4,500	2,201	4,500	2,201	4,125	2,576.00
51960 - Medical & Dental Insurance	145,256	131,986	13,270	175,982	(30,726)	118,437	26,819.00
51970 - Employee Pension Plan	0	0	0	94,260	0	0	0.00
51980 - Life, Disability, H&L Insurance	18,268	12,991	5,277	18,558	(290)	8,298	9,970.00
51990 - Employee Savings Plan	29,642	28,435	1,207	37,913	(8,271)	20,653	8,989.00
52100 - Office, meeting & cleaning supplies, furnit.	1,922	1,125	797	1,500	519	1,155	767.00
52130 - IT Supplies & Equipment	8,478	0	8,478	0	8,478	0	8,478.00
52170 - Police Equipment	5,002	7,875	(2,873)	10,500	(3,273)	6,211	(1,209.00)
52310 - Gasoline/Diesel	36,233	22,200	14,033	30,000	9,712	16,449	19,784.00
52380 - Uniforms	3,543	6,000	(2,457)	8,000	(4,457)	8,203	(4,660.00)
52470 - Community Policing Supplies	6,178	1,125	5,053	1,500	4,678	0	6,178.00
53140 - Legal Services	3,780	10,950	(7,170)	15,000	(11,220)	9,133	(5,352.00)
53240 - Cell Phone Expense	6,765	7,020	(255)	9,360	(2,595)	5,850	915.00
53540 - Worker's Comp. Insurance	16,490	31,704	(15,213)	51,974	(35,484)	0	16,490.00
53720 - Vehicle Maintenance & Repair	11,203	11,280	(77)	12,000	2,620	10,743	460.00
54200 - Dues & Subscriptions	400	2,500	(2,100)	2,500	(2,100)	504	(104.00)
54500 - Contracted Services	41,934	40,800	1,133	51,000	(5,097)	35,781	6,151.00
54520 - IT Services	26,704	45,640	(18,936)	57,050	(25,935)	24,602	2,103.00
54521 - IT Systems - Finance/Accounting	4,000	0	4,000	0	4,000	0	4,000.00
54600 - Training & Conferences	6,986	10,200	(3,214)	15,000	(7,873)	2,337	4,649.00
54610 - Tuition Reimbursement	3,244	5,000	(1,756)	5,000	(1,756)	4,487	(1,243.00)
55300 - Payments to other Gov't bodies	3,000	2,840	160	4,000	(1,000)	2,500	500.00
59999 - Miscellaneous Expenses	2,034	1,657	377	9,800	(7,512)	3,405	(1,371.00)
<b>Total Expenses - All</b>	<b>1,501,093</b>	<b>1,389,169</b>	<b>111,924</b>	<b>1,991,472</b>	<b>(378,126)</b>	<b>1,175,201</b>	<b>325,892.00</b>



411--Fire & EMS

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
51000 - Salaries	750	750	0	1,000	(250)	750	0.00
53540 - Worker's Comp. Insurance	0	0	0	0	0	19,258	(19,258.00)
53542 - Worker's Comp Insurance Fire & EMS (Reimb)	25,182	23,613	1,569	23,613	1,569	0	25,182.00
53630 - Hydrant Service	35,356	39,205	(3,849)	54,452	(14,522)	30,492	4,864.00
55301 - Foreign Fire Tax Contributions	0	62,000	(62,000)	62,000	19,265	0	0.00
55302 - EMS Commission Funding	559,788	559,788	0	746,384	0	418,484	141,304.00
<b>Total Expenses - All</b>	<b>621,076</b>	<b>685,356</b>	<b>(64,280)</b>	<b>887,449</b>	<b>6,062</b>	<b>468,984</b>	<b>152,092.00</b>



414--Planning & Zoning

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
51000 - Salaries	140,156	191,679	(51,522)	262,573	(122,417)	128,740	11,416.00
51170 - Salaries, Planning Commission	2,839	4,950	(2,112)	6,600	(3,761)	4,950	(2,111.00)
51800 - Salaries, Overtime	5,569	1,462	4,107	1,950	3,619	581	4,988.00
52400 - Act 45 Fees	778	948	(170)	1,200	(422)	895	(117.00)
53072 - Zoning Hearing Board	9,751	13,500	(3,749)	18,000	(8,249)	8,419	1,332.00
54200 - Dues & Subscriptions	345	504	(159)	1,200	(855)	399	(54.00)
54500 - Contracted Services	31,424	48,190	(16,766)	61,000	(24,463)	35,751	(4,327.00)
54541 - Grant Expenses (Match)	0	5,000	(5,000)	5,000	(5,000)	5,919	(5,920.00)
54600 - Training & Conferences	1,738	1,500	238	3,000	(1,262)	0	1,739.00
59999 - Miscellaneous Expenses	2,170	4,116	(1,947)	14,195	(12,025)	509	1,661.00
<b>Total Expenses - All</b>	<b>194,770</b>	<b>271,849</b>	<b>(77,080)</b>	<b>374,718</b>	<b>(174,835)</b>	<b>186,163</b>	<b>8,607.00</b>





430--Public Works

**General Fund**  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
51000 - Salaries	264,798	342,991	(78,193)	463,501	(198,703)	311,998	(47,200.00)
51800 - Salaries, Overtime	30,144	29,592	552	34,410	(4,266)	21,664	8,480.00
52130 - IT Supplies & Equipment	0	0	0	0	146	0	0.00
52160 - Small Equipment	6,153	9,200	(3,047)	20,000	(13,289)	6,256	(102.00)
52310 - Gasoline/Diesel	15,490	16,200	(710)	20,000	(2,059)	11,291	4,198.00
52380 - Uniforms	4,283	8,820	(4,537)	10,500	(5,028)	7,054	(2,771.00)
52451 - Stone	641	18,800	(18,159)	20,000	(19,225)	16,688	(16,047.00)
52452 - Skin Patching	0	20,000	(20,000)	20,000	(20,000)	13,938	(13,938.00)
52453 - Skin Patching Oil	0	8,000	(8,000)	8,000	(8,000)	3,431	(3,431.00)
52454 - Black Top	1,824	7,300	(5,476)	10,000	(8,177)	1,504	320.00
52455 - Drainage Materials	25	9,600	(9,575)	10,000	(9,975)	5,316	(5,291.00)
52456 - Line Painting	27,433	59,400	(31,967)	60,000	(32,566)	0	27,434.00
52457 - Oil & Chip	0	0	0	0	0	43,155	(43,155.00)
52460 - Supplies, Signs	5,790	6,000	(210)	6,000	(211)	4,040	1,749.00
52461 - Snow & Ice Control Supplies	54,033	12,960	41,073	72,000	(17,966)	48,859	5,174.00
52500 - Maintenance Supplies	7,817	13,860	(6,044)	18,000	(9,022)	11,619	(3,803.00)
53600 - Utilities	17,218	19,580	(2,362)	22,000	(4,193)	8,981	8,238.00
53610 - Electric, Street Lights	3,605	3,888	(283)	4,800	(780)	3,076	529.00
53680 - PA One Call	534	790	(255)	1,000	(369)	439	95.00
53690 - Household Hazardous Waste Disp	1,789	1,590	199	3,000	(1,211)	1,297	492.00
53700 - Repair & Maintenance Services	3,858	4,500	(643)	5,000	1,448	2,305	1,553.00
53720 - Vehicle Maintenance & Repair	23,498	15,840	7,658	24,000	9,013	15,889	7,608.00
53740 - Maintenance, Traffic Signals	7,823	13,580	(5,756)	14,000	(5,994)	11,889	(4,065.00)
54500 - Contracted Services	11,623	26,970	(15,348)	29,000	(16,804)	16,438	(4,816.00)
55300 - Payments to other Gov't bodies	500	0	500	0	500	0	500.00
59999 - Miscellaneous Expenses	684	375	310	500	184	0	685.00
<b>Total Expenses - All</b>	<b>489,563</b>	<b>649,836</b>	<b>(160,273)</b>	<b>875,711</b>	<b>(366,547)</b>	<b>567,127</b>	<b>(77,564.00)</b>



482--Fraud Investigation

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022		Year Ending 12/31/2022	Prior Year To Date 09/30/2021	
	YTD Actual	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>					
53140 - Legal Services	62,857	62,857	64,092	89,570	(26,713.00)
54500 - Contracted Services	65,896	65,896	65,896	0	65,896.00
59999 - Miscellaneous Expenses	0	0	0	10,242	(10,242.00)
<b>Total Expenses - All</b>	<b>128,753</b>	<b>128,753</b>	<b>129,988</b>	<b>99,812</b>	<b>28,941.00</b>



486--Insurance

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
53510 - Property & Liability Insurance	84,939	88,500	(3,561)	88,500	(6,871)	81,591	3,348.00
53530 - Bonds	2,450	9,000	(6,550)	9,000	(6,550)	2,450	0.00
53540 - Worker's Comp. Insurance	37,824	23,072	14,751	37,824	0	37,706	118.00
<b>Total Expenses - All</b>	<b>125,213</b>	<b>120,572</b>	<b>4,640</b>	<b>135,324</b>	<b>(13,421)</b>	<b>121,747</b>	<b>3,466.00</b>



487--Employee Benefits (non-uniform)

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
51000 - Salaries	0	0	0	0	0	84,774	(84,774.00)
51832 - Auto Allowance	2,700	2,700	0	3,600	(900)	2,700	0.00
51920 - Social Security & Medicare	69,855	78,884	(9,029)	105,179	(35,324)	81,188	(11,332.00)
51940 - Unemployment Taxes	9,416	6,345	3,071	6,750	2,666	7,124	2,291.00
51960 - Medical & Dental Insurance	139,655	174,448	(34,793)	232,598	(92,943)	136,465	3,191.00
51961 - Medical Expenses (Reimb. Insur)	32,671	29,587	3,084	39,449	(6,777)	18,505	14,165.00
51970 - Employee Pension Plan	0	0	0	175,063	(160)	0	0.00
51980 - Life, Disability, H&L Insurance	8,563	10,615	(2,052)	14,153	(5,591)	9,741	(1,178.00)
51990 - Employee Savings Plan	25,959	31,172	(5,214)	41,563	(15,604)	27,788	(1,829.00)
59999 - Miscellaneous Expenses	0	1,500	(1,500)	2,000	(2,000)	60	(60.00)
<b>Total Expenses - All</b>	<b>288,819</b>	<b>335,251</b>	<b>(46,433)</b>	<b>620,355</b>	<b>(156,633)</b>	<b>368,345</b>	<b>(79,526.00)</b>



492--Interfund Transfers

General Fund  
**Expenses by Dept vs Budget**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
57000 - Trns to Capital (Misc)	91,958	0	91,958	388,000	(296,042)	10,476	81,482.00
57010 - Trns to Capital (Rt82/1/Ccroft)	372,408	374,468	(2,060)	374,468	(2,060)	0	372,409.00
57020 - Trns to Capital (Greenway)	288,369	262,641	25,728	392,002	(103,633)	0	288,369.00
57050 - Trns to Capital (Paving)	0	154,000	(154,000)	154,000	(154,000)	0	0.00
57051 - Trns to Capital (Other Road Resurfacing)	112,372	142,000	(29,629)	142,000	(29,628)	0	112,371.00
57060 - Trns to Capital (Drainage)	0	0	0	0	0	22,105	(22,106.00)
<b>Total Expenses - All</b>	<b>865,107</b>	<b>933,109</b>	<b>(68,003)</b>	<b>1,450,470</b>	<b>(585,363)</b>	<b>32,581</b>	<b>832,525.00</b>



Expense Central GF--Expense Central Mgmt GF

General Fund  
**Expenses by Department vs Budget & Prior Year**  
 As of October 14, 2022

	01/01/2022 Through 09/30/2022			Year Ending 12/31/2022		Prior Year To Date 09/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
<b>Expenses - All</b>							
52462 - Supplies - Barkingfield Park	0	0	0	0	0	3,665	(3,665.00)
52463 - Supplies - Spar Hill	0	316	(316)	316	(316)	0	0.00
53191 - Refund of Prior Year Revenue	12,400	0	12,400	0	12,790	1,307	11,093.00
53600 - Utilities	839	1,125	(286)	1,500	(546)	4,461	(3,621.00)
54500 - Contracted Services	118	0	118	0	118	4,530	(4,412.00)
54502 - Contracted Services - Barkingfield	0	0	0	0	0	2,024	(2,025.00)
54503 - Contracted Services - Spar Hill	0	0	0	0	0	113	(113.00)
54540 - Grant Expenses	0	0	0	0	0	4,038	(4,037.00)
55200 - Mushroom Festival	2,500	2,500	0	2,500	0	2,500	0.00
55300 - Payments to other Gov't bodies	15	100	(85)	100	(86)	18,233	(18,219.00)
55303 - Contribution - Park & Rec Board	0	0	0	12,500	0	0	0.00
55304 - Contribution - Library Bldg	121,000	121,000	0	121,000	0	121,000	0.00
55305 - Deer Management Committee	0	500	(500)	500	(500)	0	0.00
55306 - Contribution - Brandywine Valley Sports & Recreation	0	5,000	(5,000)	5,000	(5,000)	0	0.00
55400 - Parks & Prop - Anson Nxn Author	51,188	51,188	0	68,250	(17,062)	0	51,187.00
55401 - Kennett Area Senior Center	2,500	0	2,500	2,500	0	0	2,500.00
55402 - Historic Kennett Square	20,000	20,000	0	20,000	0	20,000	0.00
55403 - Brandywine Red Clay Alliance	950	1,445	(495)	2,950	(2,000)	950	0.00
55405 - SCCOOT transportation service	0	0	0	2,000	0	0	0.00
55407 - Brandywine Vly Scenic Byway Com	500	600	(100)	600	(100)	500	0.00
55411 - Historic Commission	145	1,485	(1,340)	1,500	(1,355)	1,200	(1,055.00)
55413 - Contributions - TLC	0	0	0	0	0	72,000	(72,000.00)
55414 - Kennett Area Community Service	0	5,000	(5,000)	5,000	(5,000)	0	0.00
<b>Total Expenses - All</b>	<b>212,155</b>	<b>210,259</b>	<b>1,896</b>	<b>246,216</b>	<b>(19,057)</b>	<b>256,521</b>	<b>(44,367.00)</b>